

State of California
BOARD OF EQUALIZATION

ENERGY RESOURCES SURCHARGE REGULATIONS

Regulation 2302. SURCHARGE COLLECTIONS A DEBT.

Reference: Sections 40021 and 40022, Revenue and Taxation Code.

The surcharge required to be collected by the electric utility, and any amount unreturned to the consumer which is not a surcharge but was collected from the consumer as representing a surcharge, constitute debts owed by the electric utility to this state.

Any amounts collected by an electric utility from a consumer on account of the purchase of electrical energy the consumption of which is subject to the surcharge shall be applied proportionately between the liability of the consumer on account of the purchase of the electrical energy and the liability of the consumer for the surcharge. An electric utility may not apply partial payments by a consumer preferentially to the amount owing the utility for electrical energy, even though the partial payment is in an amount equal to the charge for such energy.

History: Adopted December 18, 1974, effective January 26, 1975.